

EXHIBIT 15

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

WATCHTOWER BIBLE AND TRACT SOCIETY)
ON NEW YORK, INC.,)
Plaintiff,)
v.) Case No. 15 cv 4306
THE INTERNATIONAL NICKEL COMPANY,)
INC., INCO ALLOYS INTERNATIONAL, INC.,)
HUNTINGTON ALLOYS, INC., HUNTINGTON)
ALLOYS CORPORATION, SPECIAL METALS)
CORPORATION, PRECISION CASTPARTS)
CORP., VALE AMERICAS INC., INCO UNITED)
STATES, INC., INTERNATIONAL NICKEL INC.,)
VALE INCO AMERICAS INC. and VALE)
CANADA LIMITED,)
Defendants.)

)

**DEFENDANTS VALE CANADA LIMITED AND VALE AMERICAS INC.'S
(FORMERLY KNOWN AS INCO UNITED STATES, INC.;
INTERNATIONAL NICKEL INC.; AND VALE INCO AMERICAS INC.)
RULE 7.1 COROPORATE DISCLOSURE STATEMENT**

Pursuant to Federal Rule of Civil Procedure 7.1, Defendants Vale Canada Limited and Vale Americas Inc. (formerly known as Inco United States, Inc.; International Nickel Inc.; and Vale Inco Americas Inc.), by and through their attorneys, Beveridge & Diamond, P.C., hereby state as follows:

1. Vale Canada Limited is a wholly owned subsidiary of Vale, S.A., which is a publicly held corporation.

2. Vale Americas Inc. is a wholly owned subsidiary of Vale Canada Limited. Vale Americas Inc. has been formerly known as Inco United States, Inc.; International Nickel Inc.; and Vale Inco Americas Inc.

Dated: November 9, 2015

Respectfully submitted,

By: 

Daniel M. Krainin, Esq. (DK 1128)
BEVERIDGE & DIAMOND, PC
477 Madison Avenue, 15th Floor
New York, NY 10022-5802
Tel: (212) 702-5417
Fax: (212) 702-5450
Email: dkrainin@bdlaw.com

*Attorney for Defendants Vale Canada Limited and
Vale Americas Inc. (f/k/a Inco United States, Inc.;
International Nickel Inc.; and Vale Inco
Americas Inc.)*